



THE COUNCIL OF THE CITY OF BINGHAMTON  
STATE OF NEW YORK

Date: August 21, 2013

Sponsored by Council Members: Mihalko, Berg, Papastrat

Introduced by Committee: Planning and Community Development

LOCAL LAW No. LL13-2 of 2013

*entitled*

A LOCAL LAW ESTABLISHING A HOME  
IMPROVEMENT TAX EXEMPTION PROGRAM

WHEREAS, the City of Binghamton wishes to adopt Section 421-f of the New York State Real Property Tax Law to establish a Home Improvement Tax Exemption Program; and

WHEREAS, the Home Improvement Tax Exemption Program would allow for a limited exemption from City of Binghamton tax increases due to increased assessed value resulting from capital home improvements.

NOW, THEREFORE, the Council of the City of Binghamton, duly convened in regular session, does hereby ordain as follows:

Section 1. That the City of Binghamton does hereby adopt Section 421-f of the New York State Real Property Tax Law to establish a Home Improvement Tax Exemption Program to allow for a limited exemption from assessment tax increases due to capital home improvements.

Section 2. In accordance with Section 421-f of the New York State Real Property Tax Law, the City of Binghamton's Home Improvement Tax Exemption Program shall be limited by the following criteria: (a) the property for which the exemption is sought must be a one- or two-family residence; (b) the greater portion of the residence, as measured by square footage, after the capital improvement must be at least five years old; (c) the capital improvement must be commenced after the date this Ordinance is adopted; (d) this Program shall apply to reconstruction, alterations or improvements, but shall not apply to ordinary maintenance or repairs; and (e) the total value of the capital improvement, reconstruction or alteration must exceed the sum of \$3,000.00 and must not exceed the sum of \$80,000.00 in increased market value.

Section 3. That this program shall allow for the following exemption percentages:

<u>Year</u>	<u>Exemption Percentage</u>
1	100%
2	80%
3	60%
4	40%
5	20%



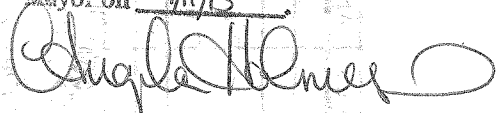
**THE COUNCIL OF THE CITY OF BINGHAMTON  
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Date: August 21, 2013

Section 4. Exemptions granted through the Home Improvement Tax Exemption Program shall be terminated if the property ceases to be used primarily for residential purposes or if title to the property is transferred to persons other than the heirs or distributees of the owner.

Section 5. That this Local Law shall take effect upon filing with the Secretary of State, but no earlier than January 1, 2014.

I hereby certify the above to be a true copy  
of the legislation adopted by the Council  
of the City of Binghamton at a meeting  
held on 9/4/13. Approved by the  
Mayor on 9/11/13.



Introductory No. LL13-2

Permanent No. LL13-2

Sponsored by City Council Members:  
Mihalko, Berg, Papastrat

A LOCAL LAW ESTABLISHING A HOME  
IMPROVEMENT TAX EXEMPTION PROGRAM

The within Ordinance was adopted by the Council of  
the City of Binghamton.

SEPTEMBER 4, 2013  
Date  
Charles A. Nalmer  
City Clerk

SEPTEMBER 5, 2013  
Date Presented to Mayor

9/11/13  
Date Approved  
Matthew T. Gay  
Mayor

	Ayes	Nays	Abstain	Absent
Motsavage	✓			
Mihalko	✓			
Rennia	✓			
Webb				✓
Papastrat	✓			
Matzo	✓			
Berg	✓			
Total	6	0	0	1

☐ Code of the City of Binghamton

☒ Adopted ☐ Defeated

6 Ayes 0 Nays 0 Abstain 1 Absent

Local Law Filing

(Use this form to file a local law with the Secretary of State.)

Text of law should be given as amended. Do not include matter being eliminated and do not use italics or underlining to indicate new matter.

☐County ☒City ☐Town ☐Village

(Select one.)

of Binghamton

Local Law No. 2 of the year 2013

A local law establishing a Home Improvement Tax Exemption Program

(Insert Title)

Be it enacted by the Council

(Name of Legislative Body)

of the

☐County ☒City ☐Town ☐Village

(Select one.)

of Binghamton

as follows:

See attached.

(If additional space is needed, attach pages the same size as this sheet, and number each.)

# Local Law Filing

## Instructions

New York State Department of State  
Division of Corporations, State Records and Uniform Commercial Code  
One Commerce Plaza, 99 Washington Avenue  
Albany, NY 12231-0001  
[www.dos.ny.gov/corps](http://www.dos.ny.gov/corps)

### PLEASE OBSERVE THESE INSTRUCTIONS FOR FILING LOCAL LAWS WITH THE SECRETARY OF STATE

1. Each local law shall be filed with the Secretary of State within 20 days after its final adoption or approval as required by section 27 of the Municipal Home Rule Law. The cited statute provides that a local law shall not become effective before it is filed in the office of the Secretary of State.

2. Each local law to be filed with the Secretary of State shall be an original certified copy.

3. Each local law shall be filed on a form provided by the Department of State. If additional pages are required, they must be the same size as the form. Typewritten copies of the text may be attached to the form. Only legible copies will be accepted.

4. File only the number, title and text of the local law.

5. In the case of a local law amending a previously enacted local law, the text must be that of the law as amended. Do not include any matter in brackets, with a line through it, italicized or underscored to indicate the changes made. The printed number of the bill and explanatory matter must be omitted.

6. For the purpose of filing a local law with the Department of State, number each local law consecutively, beginning with the number one for the first local law filed in each calendar year. The next number in sequence should be applied to each local law when it is submitted for filing, regardless of its date of introduction or adoption. The date of filing of a local law is the date on which the local law is placed on file by the Department.

It is suggested that municipalities use introductory identifying bill numbers for proposed local laws. After the local law is enacted (and approved by the voters, if required), the local law should then be numbered with the next consecutive local law number, as described above, and then submitted to the Department for filing.

7. Each copy of a local law filed with the Secretary of State shall have affixed to it a certification by the Clerk of the County legislative body or the City, Town or Village Clerk or other officer designated by the local legislative body. Certification forms are provided herewith.

8. A copy of each local law may be mailed or delivered to:  
NYS Department of State  
Division of Corporations, State Records and Uniform Commercial Code  
One Commerce Plaza, 99 Washington Avenue  
Albany, NY 12231.

(DO NOT FILE THIS INSTRUCTION SHEET WITH THE LOCAL LAW.)

(Complete the certification in the paragraph that applies to the filing of this local law and strike out that which is not applicable.)

**1. (Final adoption by local legislative body only.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.

**2. (Passage by local legislative body with approval, no disapproval or repassage after disapproval by the Elective Chief Executive Officer\*)**

I hereby certify that the local law annexed hereto, designated as local law No. 2 of 20 13 of the (County)(City)(Town)(Village) of Binghamton was duly passed by the Council of the City of Binghamton on September 4 20 13, and was (approved)(not approved) (repassed after disapproval) by the Mayor of the City of Binghamton and was deemed duly adopted (Elective Chief Executive Officer\*) on September 11 20 13, in accordance with the applicable provisions of law.

**3. (Final adoption by referendum.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_.

Such local law was submitted to the people by reason of a (mandatory)(permissive) referendum, and received the affirmative vote of a majority of the qualified electors voting thereon at the (general)(special)(annual) election held on \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.

**4. (Subject to permissive referendum and final adoption because no valid petition was filed requesting referendum.)**

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the (County)(City)(Town)(Village) of \_\_\_\_\_ was duly passed by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_, and was (approved)(not approved) (repassed after disapproval) by the \_\_\_\_\_ on \_\_\_\_\_ 20\_\_\_\_. Such local law was subject to permissive referendum and no valid petition requesting such referendum was filed as of \_\_\_\_\_ 20\_\_\_\_, in accordance with the applicable provisions of law.

\* Elective Chief Executive Officer means or includes the chief executive officer of a county elected on a county-wide basis or, if there be none, the chairperson of the county legislative body, the mayor of a city or village, or the supervisor of a town where such officer is vested with the power to approve or veto local laws or ordinances.

5. (City local law concerning Charter revision proposed by petition.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the City of \_\_\_\_\_ having been submitted to referendum pursuant to the provisions of section (36)(37) of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of such city voting thereon at the (special)(general) election held on \_\_\_\_\_ 20\_\_\_\_, became operative.

6. (County local law concerning adoption of Charter.)

I hereby certify that the local law annexed hereto, designated as local law No. \_\_\_\_\_ of 20\_\_\_\_ of the County of \_\_\_\_\_ State of New York, having been submitted to the electors at the General Election of November \_\_\_\_\_ 20\_\_\_\_, pursuant to subdivisions 5 and 7 of section 33 of the Municipal Home Rule Law, and having received the affirmative vote of a majority of the qualified electors of the cities of said county as a unit and a majority of the qualified electors of the towns of said county considered as a unit voting at said general election, became operative.

(If any other authorized form of final adoption has been followed, please provide an appropriate certification.)

I further certify that I have compared the preceding local law with the original on file in this office and that the same is a correct transcript therefrom and of the whole of such original local law, and was finally adopted in the manner indicated in paragraph 2 \_\_\_\_\_ above.



Clerk of the county legislative body, City, Town or Village Clerk or officer designated by local legislative body

(Seal)

Date: 1/15/14